

## WARREN COUNTY BOARD OF SUPERVISORS

### COMMITTEE: REAL PROPERTY TAX SERVICES

**DATE:** JULY 30, 2007

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<b>COMMITTEE MEMBERS PRESENT:</b>	<b>OTHERS PRESENT:</b>
SUPERVISORS BELDEN	MICHAEL SWAN, DIRECTOR, REAL PROPERTY TAX SERVICES
MONROE	PAUL DUSEK, COUNTY ATTORNEY
HASKELL	HAL PAYNE, COMMISSIONER OF ADMINISTRATIVE & FISCAL
BENTLEY	SERVICES
F. THOMAS	JOAN SADY, CLERK OF THE BOARD
GERAGHTY	SUPERVISOR CAIMANO
	SHELLY VAN NOSTRAND, LEGAL ASSISTANT
<b>COMMITTEE MEMBER ABSENT:</b>	<i>PLEASE SEE THE ATTACHED SIGN-IN SHEET FOR ALL OTHER</i>
SUPERVISOR CHAMPAGNE	<i>GUESTS PRESENT</i>
	AMANDA ALLEN, LEGISLATIVE OFFICE SPECIALIST

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Mr. Belden called the meeting of the Real Property Tax Services Committee to order at 9:30 a.m.

Motion was made by Mr. Haskell, seconded by Mr. Bentley and carried unanimously to approve the minutes of the June 15, 2007 Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of RPTS (Real Property Tax Services), who distributed copies of the agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Mr. Swan apprised that the meeting would begin with a review of delinquent tax requests, a listing of which was included in the agenda and on file with the minutes, which proceeded as follows:

1) Town of Hague, Tax Map Parcel No. 42.-1-25.2, owned by the C. Frasier Estate: Mr. Swan noted that there was no one in attendance to represent this property and he asked Mr. Belden if he had any knowledge of the intent of the owner. Mr. Belden advised that he had spoken with the family in ownership of the property and had found that there was confusion surrounding it. He explained that according to Town of Hague records, there was actually one small lot comprised of 1.3 acres, and another of 2.6 acres which had a mobile home located on it. According to the Town, the owner had paid the taxes on the lot with the mobile home and not on the vacant lot, he said, and the taxes charged were not for the right piece of property. Mr. Belden noted that he had spoken with Mr. Swan in the past in an effort to rectify this situation; however, Mr. Swan had trouble dealing with the owner at that time, who was now deceased. Mr. Swan advised that one of the problems had been that the owners were not willing to allow his staff to view the property to determine which parcel belonged where. Additionally, Mr. Swan noted, several hand written deeds had been given to different people which had been deemed invalid. He said that at one point an attorney had been commissioned to try to straighten out the situation; however, he stated, due to lack of cooperation from the property owner the attorney had become frustrated and had ceased his review of the matter.

Mr. Swan stated that he did not know if the situation could ever be rectified.

Mr. Haskell stated that if there was a discrepancy in the taxes charged the County was obligated to postpone the process until the matter was resolved. Mr. Swan advised that the RPTS Office would never be able to straighten out the situation because surveys were required as well as the services of an attorney to decipher what was factual. He said that he had no issue with delaying the process to allow the owner time to rescue the property, he was just noting that his Department could do nothing further to fix the situation.

Paul Dusek, County Attorney, advised that the prevailing issue in situations such as this was that if the owner did not take aggressive action to rectify the discrepancy nothing would be done. He asked Mr. Swan if he had any reason to believe that these were not properly designated tax map parcels and Mr. Swan replied that although there may be some confusion, both parcels were in existence. Mr. Dusek stated that if this was the case the County had done everything required to tax the parcel and move ahead with the process. He said that the County made no representation of the parcels sold in the auction and it was up to the bidder to determine if the property was worth the price paid. Mr. Dusek further stated that he had reviewed the information on the parcel and he noted that the proper notification was sent to the owner; he added that if the owner chose not to pay the taxes he did not see why the County should delay auction of the property.

Mr. Monroe asked if there was any indication that the owners of the property were trying to make restitution on the delinquent taxes and Mr. Belden replied affirmatively. He explained that the widow of the property owner had turned the 2.6 acre parcel over to her daughter and son-in-law, none of whom were able to attend the meeting. However, Mr. Belden apprised, they had contacted him in advance to notify him that they were unable to attend the meeting, and had asked him to explain the situation on their behalf.

Mr. Dusek asked if the delinquent taxes were eligible for an installment agreement and Mr. Swan replied affirmatively. He expounded that to begin the process approximately \$507 would be due. Mr. Dusek stated that this might be the best process for the owner to retain the property.

Discussion ensued.

Motion was made by Mr. Monroe, seconded by Mr. Haskell and carried unanimously to allow the property owner ten (10) days, until August 10<sup>th</sup>, to enter into an installment agreement, otherwise the property would be included in the August 18<sup>th</sup> property auction.

2) Town of Queensbury, Tax Map Parcel No. 302.8-1-2, owned by David Mullen: Mr. Swan apprised that the approximate amount necessary to complete an old installment agreement and enter into a new one was \$65,000. He explained that he did not know the exact amount due as Frank O'Keefe, County Treasurer, had been handling this matter personally and was currently on vacation. Mr. Swan asked if there was anyone in attendance wishing to make a request of the Committee with reference to the property and Michael O'Connor, of the law firm of Little & O'Connor, introduced

himself as the legal representative for the proposed purchaser of the property. Mr. O'Connor explained that his client had come to terms in an agreement with Mr. Mullen for the purchase of the property subject to the receipt of a 'clean bill of health' from C.T. Male. He explained that the property had previously housed a cast iron foundry and, as such, the buyer was hesitant to forward payment for the reestablishment of the installment agreement prior to the receipt of the results of the study, which was estimated to cost \$15,000. Mr. O'Connor stated that if a 'clean bill of health' was received for the property, his client would provide the funds necessary to enter into the installment agreement with the County, as well as gain the authority to make the balance of the payments directly to the County. Realistically, this process could be completed in 60 days Mr. O'Connor advised; however, he said, he was requesting 90 days so that he would not have to return with a request for a second extension should the process take longer than anticipated.

Discussion ensued.

Mr. Dusek proposed that if the Committee was in agreement with the request, they should sever the property, keeping it alive in litigation, and give the 90-day extension requested to get all affairs in order. He said that the County had delayed foreclosing on the parcel in the past due to concerns of contamination. Mr. Dusek said that the proposal made sense from the County's standpoint if the prospective buyer was willing to finance the studies and ultimately clear the taxes owed. Mr. O'Connor advised that it was his estimation that an agreement between the seller and the prospective buyer would be in place by August 15<sup>th</sup> confirming these conditions and a copy could be given to the County at that time.

Mr. Haskell asked if the property would be foreclosed upon if an agreement was not in place by August 15<sup>th</sup> and Mr. Dusek apprised that they would actually be allowing a 90-day extension and if the installment agreement was not fulfilled by that time the County would proceed with the foreclosure action. Mr. O'Connor assured the Committee that an agreement would be in place by August 15<sup>th</sup>, they were simply ironing out the remaining details with respect to the sale. Mr. Dusek stated that this request seemed reasonable given the circumstances.

Motion was made by Mr. Monroe, seconded by Mr. Geraghty and carried unanimously to sever Town of Queensbury, Tax Map Parcel No. 302.8-1-2, from the upcoming property auction and to allow the 90-day extension requested to enter into the installment agreement.

3) Town of Lake George, Tax Map Parcel Nos. 264.06-1-27, 264.06-1-28 and 264.06-1-29, owned by S. Dyba: Mr. Swan apprised that these were three contiguous parcels housing a small cabin facility. He stated that he had received a letter from Michael J. Muller, Esq., of the Law Office of Muller, Muller & Mannix, Attorneys at Law, who was representing Tamara Gladys, Executrix of the Estate of Stefania Dyba, with respect to the delinquent taxes owed. A copy of the letter was included in the agenda and on file with the minutes. Mr. Swan noted that Ms. Gladys, as well as Mr. Muller, were in attendance and he asked them to address the Committee with their request. Mr. Muller introduced himself to the Committee and he explained that Ms. Gladys currently had an understanding with a prospective buyer, soon to be a written contract, to purchase the property. He

said that over the past years he had represented Ms. Gladys and it was suffice to say that she had some tax problems not only related to State and County taxes, but also the IRS (Internal Revenue Service), all of which would be cleared in the current property sale proposal. Mr. Muller stated that if the Committee would be willing to allow the extension to August 10<sup>th</sup> in order to enter into an installment agreement, as they had for a prior party, he was sure the arrangement could be fulfilled prior to that date. He said that the issue delaying the sale of the property was his inability to resolve the IRS and State tax liens on the parcels in a timely manner, due to confusion at the State and Government levels. Mr. Muller added that it was essential to remove these liens so that the intended purchaser could gain financial backing for the purchase. He said that if he was unable to resolve the tax lien issues and facilitate the closing and sale of the property, resulting in full payment of the delinquent taxes, prior to the August 10<sup>th</sup> extension, they would certainly enter into the installment agreement.

Motion was made by Mr. Haskell, seconded by Mr. Geraghty and carried unanimously to authorize a ten (10) day extension, to August 10<sup>th</sup>, for the property owner to enter into an installment agreement for the delinquent property taxes owed.

4)Town of Lake Luzerne, Tax Map Parcel No. 298.15-1-5, owned by S. DiCarli: Mr. Swan noted that the funds in the amount of \$2,986.72 were needed to bring the installment agreement up to date and \$7,030.35 to pay the installment agreement in full. He stated that Ms. DiCarli was in attendance and he asked her to address the Committee with her request. Ms. DiCarli advised that she was having difficulty paying the taxes owed and had entered into an agreement with the County in December to rectify the situation. She explained that although she had tried to save up the funds to make the installment payments, she had fallen behind and was not able to pay the total owed. Ms. DiCarli apprised that although she intended to sell the property, which was a restaurant located in the hamlet of Lake Luzerne, she was experiencing difficulty in having the property deed recorded in her name, as she did not have the Federal ID number from the previous owner, and therefore the property could not be sold. She explained that she had hired a lawyer who was working on gaining this information for her and she said she had received offers on the property from more than one party. Mr. Belden asked if she could make the installment payment if an extension to August 10<sup>th</sup> was granted and Ms. DiCarli replied affirmatively.

Motion was made by Mr. Bentley, seconded by Mr. F. Thomas and carried unanimously to allow a ten (10) day extension, to August 10<sup>th</sup>, for Ms. DiCarli to pay the amount needed to bring the installment agreement up to date (\$2,986.72).

5)Town of Queensbury, Tax Map Parcel No. 279.-1-59.1, owned by John Kilmartin: Mr. Swan apprised that he had received a letter from the property owner, a copy of which was included in the agenda and on file with the minutes, which stated that although he was seeking an extension for redemption of his overdue taxes, he would not be able to make it to the meeting personally as he resided in Florida and could not travel due to health conditions. Mr. Swan stated that Mr. Kilmartin had put the property on the market and had a potential buyer in place; however, the APA (Adirondack Park Agency) had determined that an illegal subdivision of the property had been made

and therefore, they would not allow the sale of the property. He noted that Mr. Kilmartin had forwarded a copy of the APA's letter with his request and it was included in the agenda as well. Mr. Swan advised that Mr. Kilmartin had indicated that he had the funds to pay the taxes owed.

Motion was made by Mr. Haskell, seconded by Mr. Bentley and carried unanimously to approve a ten (10) day extension, until August 10<sup>th</sup>, for payment of the taxes owed.

6) Town of Stony Creek, Tax Map Parcel No. 232.-1-8, owned by Grace Nicolaisen: Ms. Nicolaisen addressed the Committee, noting that she was able to pay the taxes. She explained that she had not known the taxes were in arrears, and that they must have inadvertently forgotten to pay them as during the year in which the taxes went unpaid she and her husband had been fighting for disability compensation due to his illness.

Motion was made by Mr. Haskell, seconded by Mr. F. Thomas and carried unanimously to allow a ten (10) day extension, until August 10<sup>th</sup>, to make restitution on the taxes owed.

7) Town of Thurman Tax Map Parcel Nos. 181.-1-13, 181.-1-14.1 and 181.-1-14.2, owned by Randal Oppitz: Mr. Swan noted that Mr. Oppitz's attorney was in attendance and he asked him to address the Committee. Jim Morgan, legal representation for Mr. Oppitz, introduced himself to the Committee. He apprised that Mr. Oppitz had been able to obtain information from MEM Financial Solutions, a finance company in the City of Glens Falls, stating that a closing for the properties was scheduled for noon on that day. Therefore, Mr. Morgan explained, Mr. Oppitz would be able to pay the total owed to the County in full subsequent to the sale of the property, provided that the Committee was willing to authorize an extension on the due date. He advised that Mr. Oppitz had fallen behind on his previous installment arrangement because he was involved in a bitterly contested divorce which had drained his finances.

Motion was made by Mr. Haskell, seconded by Mr. Monroe and carried unanimously to approve the request for a ten (10) day extension, until August 10<sup>th</sup>, for payment of the delinquent taxes owed.

8) Town of Bolton, Tax Map Parcel No. 170.00-1-31, owned by Barrack: Mr. Swan apprised that taxes in the amount of \$2,292.06 were owed for the year 2004 for this property. John Barrack, the property owner's son, addressed the Committee, noting that he was able to pay the taxes immediately on his mother's behalf. He stated that she resided in Florida and must have become overwhelmed with paperwork and missed the notice. Mr. Swan noted that the payment could not be made until the close of the meeting because he had to notify the Treasurer's Office that the Committee authorized acceptance of the payment. In order to avoid any further confusion, it was the consensus of the Committee that an extension would be authorized regardless of the fact that the payment would be made immediately following the meeting.

Motion was made by Mr. Haskell, seconded by Mr. Monroe and carried unanimously to authorize a ten (10) day extension, until August 10<sup>th</sup>, for the payment of the delinquent taxes owed.

9) Town of Johnsbury, Tax Map Parcel No. 66.10-2-30, owned by T. Welsh: Mr. Welsh advised that he was also able to pay the taxes owed in full at the close of the meeting. Once again, the Committee determined that an extension should be given regardless of the fact that the property owner would be making restitution at the close of the meeting.

Motion was made by Mr. Haskell, seconded by Mr. Monroe and carried unanimously to authorize a ten (10) day extension, until August 10<sup>th</sup>, for payment of the delinquent taxes owed.

Mr. Swan advised that there were no further delinquent properties to discuss and he asked the Committee members if they had any questions with respect to the matter. Mr. Bentley asked how many properties were scheduled to be auctioned and Mr. Swan replied that there were approximately 30. He noted that when they began the process there had been 54 properties to be potentially auctioned and that number had decreased significantly. Mr. Swan stated that many surrounding Counties auctioned two to three times as many parcels as Warren County and he said that he felt this was because of the County's diligence and it was nice to see a low number of parcels for auction.

Proceeding with the agenda review, Mr. Swan stated that the second item listed referred to a request to amend Resolution No. 452 of 1996 which set the terms for the County land auction. He said that the terms needed to be altered to include the 5% bidders fee charged by the auctioneer in addition to the 10% minimum down payment on properties purchased.

Mr. Haskell asked if the buyer would be required to pay the 5% fee on the day of the sale and Mr. Swan replied affirmatively, noting that a total of 15% would have to be paid by the buyer upon purchase.

Motion was made by Mr. Bentley, seconded by Mr. F. Thomas and carried unanimously to approve the request to amend Resolution No. 452 of 1996 to include the 5% bidders fee as a part of the terms of sale and the necessary resolution was authorized for the August 17<sup>th</sup> Board meeting. *A copy of the request is on file with the minutes.*

Mr. Swan apprised that agenda item three referred to a request to authorize overnight travel for a staff member (Teri Ross) to attend the G-1 Introduction to Income Property Appraisal meeting at SUNY (State University of New York) in Utica, July 30<sup>th</sup> through August 3<sup>rd</sup>, 2007. He explained that this was part of the NY State Assessors Association training and the combined costs of the conference, lodging and meals was approximately \$425 and could be covered within the existing budget.

Mr. Belden asked if a County fleet vehicle would be needed for travel to this meeting and Mr. Swan replied in the negative, noting that Ms. Ross would be riding to the conference with another assessor.

Motion was made by Mr. Haskell, seconded by Mr. Bentley and carried unanimously authorizing Teri Ross to attend the G-1 Introduction to Income Property Appraisal meeting in Utica, NY on July 30<sup>th</sup> through August 3<sup>rd</sup>, 2007. *A copy of the Authorization to Attend Meeting or Convention for Overnight*

*Travel is on file with the minutes.*

Agenda item number four, Mr. Swan explained, pertained to grant funding awarded by LGRMIF (Local Government Records Management Improvement Fund) in the amount of \$21,752 to convert all of the RPTS Department's hard files to computer files. He stated that he needed to amend the Budget for 50% of the amount (\$10,876) for 2007 and the remainder would be posted to the Budget in 2008 when received. Mr. Swan noted that no new equipment was needed for the transfer of information, it was to cover labor costs only.

Mr. Belden asked if all of the money received for 2007 would be spent within the remainder of the calendar year and Mr. Swan replied in the negative, adding that any remaining balance would be carried over into the 2008 Budget. Mr. Belden then asked if an additional part-time person would be hired to do the conversion of hard files to computer data and Mr. Swan replied that he would be putting out a flyer to see if there was someone within the County willing to do the work; however, he said, this would be a part-time position with no benefits.

Motion was made by Mr. Haskell, seconded by Mr. Monroe and carried unanimously to approve the request to amend the budget in the amount of \$10,876 to reflect the acceptance of one-half of the grant funding awarded by LGRMIF as outlined above and to refer same to the Finance Committee. *A copy of the request is on file with the minutes.*

Concluding the agenda review, Mr. Swan advised that the final item listed was a request for the reappointment of himself as Real Property Tax Services Director for another six (6) year term commencing on October 1, 2007 and ending on September 30, 2013.

Mr. Haskell commended Mr. Swan for his efforts as Real Property Tax Services Director and he stated that he was in support of his reappointment.

Motion was made by Mr. Bentley, seconded by Mr. Haskell and carried unanimously to approve the request for reappointment of Mr. Swan as Real Property Tax Services Director as outlined above and the necessary resolution was approved for the August 17<sup>th</sup> Board meeting. *A copy of the request is on file with minutes.*

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Haskell and seconded by Mr. F. Thomas, Mr. Belden adjourned the meeting at 10:08 a.m.

Respectfully submitted,  
Amanda Allen, Legislative Office Specialist